



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

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No. } 189	Poudouchéry	Vendredi	17	Novembre	2017 (26 Kartika 1939)
No. }	Puducherry	Friday	17th	November	2017

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G. O. Ms. No. 53/CT/2017-18, Puducherry, dated 17th November 2017)

#### NOTIFICATION

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, notifies the registered persons having aggregate turnover up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July-September, 2017	31st December, 2017
2	October-December, 2017	15th February, 2018
3	January-March, 2018	30th April, 2018

3. The special procedure or extension of the time-limit for furnishing the details or return, as the case may be under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

(By order of the Lieutenant-Governor)

**Dr. V. CANDAVELOU**, I.A.S.,  
Commissioner-cum-Secretary  
to Government (Finance).

GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

(G. O. Ms. No. 54/CT/2017-18, Puducherry, dated 17th November 2017)

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

(By order of the Lieutenant-Governor)

**Dr. V. CANDAVELOU**, I.A.S.,  
Commissioner-cum-Secretary  
to Government (Finance).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G. O. Ms. No. 55/CT/2017-18, Puducherry, dated 17th November 2017)

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act.

(By order of the Lieutenant-Governor)

**Dr. V. CANDAVELOU**, I.A.S.,  
Commissioner-cum-Secretary  
to Government (Finance).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G. O. Ms. No. 56/CT/2017-18, Puducherry, dated 17th November 2017)

NOTIFICATION

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of the notification issued *vide* G.O. Ms. No. 41/CT/2017-18, dated the 24th October, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 169, dated the 24th October, 2017, except as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

(By order of the Lieutenant-Governor)

**Dr. V. CANDAVELOU**, I.A.S.,  
Commissioner-cum-Secretary  
to Government (Finance).

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